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SUGHRUE MION, PLLC

July 31, 2003

MAIL STOP PATENT APPLICATION

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

Re: Application of Kenji SHIMIZU, Akira SAKAWAKI, Hiroshi SAKAI,
Takashi HIKOSAKA and Futoshi NAKAMURA
MAGNETIC RECORDING MEDIUM, METHOD OF MANUFACTURING
THE SAME, AND MAGNETIC RECORDING AND REPRODUCTION
APPARATUS
Assignee: SHOWA DENKO K.K. and KABUSHIKI KAISHA TOSHIBA
Our Ref. Q71391

Dear Sir:

Attached hereto is the application identified above comprising thirty (30) sheets of the specification, including the claims and abstract, two (2) sheets of drawings, executed Assignment and PTO 1595 form, and executed Declaration and Power of Attorney.

The Government filing fee is calculated as follows:

Total claims	12 - 20	=		x	\$18.00	=	\$0.00
Independent claims	2 - 3	=		x	\$84.00	=	\$0.00
Base Fee							\$750.00

TOTAL FILING FEE	\$750.00
Recordation of Assignment	\$40.00
TOTAL FEE	\$790.00

Checks for the statutory filing fee of \$750.00 and Assignment recordation fee of \$40.00 are attached. The USPTO is directed and authorized to charge all required fees, except for the Issue Fee and the Publication Fee, to Deposit Account No. 19-4880. Please also credit any overpayments to said Deposit Account. A duplicate copy of this transmittal letter is attached.



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MAIL STOP PATENT APPLICATION

Attorney Docket No. **Q71391**

Priority and benefit are claimed from:

Country

Application No

Filing Date

Japan

2002-223199

July 31, 2002

U.S. Provisional Appl.

60/401,037

August 6, 2002

The priority document is enclosed herewith.

Respectfully submitted,
SUGHRUE MION, PLLC

Attorneys for Applicant

By: Sheldon I. Landsman
Sheldon I. Landsman
Registration No. 25,430

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